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Report of the Executive Board of the United Nations Children's Fund on the work of its first regular session of 2018

(6 and 7 February 2018)*

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Contents

		Page
I.	Organization of the session	3
	A. Election of officers of the Executive Board	3
	B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF	3
	C. Adoption of the agenda	8
II.	Deliberations of the Executive Board	9
	A. Oral report on UNICEF follow-up to the recommendations and decisions of the thirty-ninth and fortieth Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings	9
	B. Oral update on UNICEF humanitarian action	10
	C. UNICEF programme cooperation	11
	D. Plan for global evaluations, 2018–2021	13
	E. Road map to a revision of the evaluation policy of UNICEF	14
	F. Evaluation report and management response	15
	G. UNICEF financial report and audited financial statements for the year ended 31 December 2016 and report of the Board of Auditors	17
	H. Private Fundraising and Partnerships: 2018 workplan and proposed budget	18
	I. Other matters	19
	J. Adoption of draft decisions	19
	K. Closing statements by the Executive Director of UNICEF and the President of the Executive Board	20
Annex		
	Decisions adopted by the Executive Board at its first regular session of 2018	22

I. Organization of the session

A. Election of officers of the Executive Board

1. The Executive Board elected as President the Permanent Representative of Norway to the United Nations, Tore Hattrem, and as Vice-Presidents the following Permanent Representatives to the United Nations: Tekeda Alemu (Ethiopia), Durga Prasad Bhattarai (Nepal), Miloš Vukašinović (Bosnia and Herzegovina) and Rubén Armando Escalante Hasbún (El Salvador).

B. Opening statements by the President of the Executive Board and the Executive Director of UNICEF

2. The President of the Executive Board paid tribute to the leadership of his predecessor, Mr. Walton Alfonso Webson, Permanent Representative to the United Nations, Antigua and Barbuda, and acknowledged the contributions of the other members of the 2017 Bureau of the Executive Board. He congratulated UNICEF Executive Director Henrietta H. Fore on her recent appointment to the position, remarking that her achievements and previous experience would greatly benefit UNICEF.

3. He said that the session had come at a critical time for the work of the organization and for children around the world. Despite enormous global progress over the past few decades, the lives and futures of children in every society remained marked by discrimination, poverty, inequity and lack of access to basic services, as well as the effects of climate change. At the same time, the greatest displacement of children since World War II was under way. In responding to those challenges, the work of UNICEF would be guided by the Strategic Plan, 2018–2021, which had been crafted with a keen recognition of the organization's dual mandate to protect children's rights in both development and humanitarian settings.

4. The ambitious achievements of the Strategic Plan could be realized only if action were taken on the recommendations made by Member States in the quadrennial comprehensive policy review of operational activities for development of the United Nations system (QCPR) to reposition the United Nations development system and to carry out the requisite reforms.

5. In this regard, the President appreciated the initiative led by the Presidents of the funds and programmes in 2017, looked forward to taking it forward and encouraged timely discussions on issues relating to reform among all the Boards.

6. He said that the reform discussion also required an examination of how to improve the Board's working methods. In this regard, he would seek to make the Board's interactions more effective, open and transparent, and encouraged increased Member State participation.

7. The Executive Director expressed thanks to the Executive Board as well as to the Secretary-General for the opportunity to lead one of the most consequential organizations in the world and for lending their commitment and ideas to the UNICEF mission. There was no more important cause than children. She also expressed thanks to the previous Executive Directors, in particular, Mr. Anthony Lake, whose leadership had left the organization in an enviable position as a credible, respected partner in serving children and young people around the world.

8. She spoke of her recent trips to observe UNICEF programmes in action, and of how impressed she had been when witnessing the effective work that the organization was doing in maternal and child health and with children affected by armed conflict, among other areas.

9. The Executive Director emphasized that a sustainable future was attainable only by focusing on the most disadvantaged children: those living in situations of conflict, discrimination or poverty. Such children were a reminder of why equity was at the heart of the Sustainable Development Goals as well as the Strategic Plan, 2018–2021, which emphasized continued cooperation with Governments and other partners and a commitment to the Secretary-General's plans for reforming the United Nations. Working with its sister agencies, UNICEF was implementing the commitments it had made in the common chapter, drafting clear, flexible guidance for the country offices and using existing mechanisms, processes and programmatic activities to drive collaboration, while avoiding duplication. It was also examining ways to leverage its development impact and collaborative advantage. Initiatives emerging from that analysis would target collective results and joined-up effort for transformational change, with a focus on the continuum between humanitarian and development work, and offer a sound basis for partnerships with other entities of the United Nations development system and beyond, including non-profit organizations, foundations, national and local governments and international, national and local businesses.

10. She noted that the global business community was transcending its traditional role as a donor and helping UNICEF to reach children and young people in new, more effective ways. UNICEF would develop at least 30 priority integrated partnerships with companies to accelerate results for children, including delivering education to hard-to-reach communities through online learning tools; reducing the cost of toilets and water delivery in refugee camps and disadvantaged areas; continuing work to shape vaccine markets; and using drones to deliver test results to remote locations.

11. Over the previous 20 years, UNICEF had contributed to unprecedented progress: more children were living to their fifth birthday, more were going to school and fewer were stunted than ever before. However, as the world community committed to completing unfinished business focused on the first decade of a child's life, more was needed to address the second decade. The significant opportunity of adolescence was matched by enormous challenge. Following current trends, only 1 in 10 young people would gain the secondary-level skills that they needed by 2030. To address this gap, UNICEF was pursuing an ambitious agenda calling for every young person to be in school, training or employment by 2030, with an emphasis on the most vulnerable: girls, children on the move and those living through humanitarian emergencies. UNICEF would create and shape this agenda with a full range of partners. As with the child-survival revolution of the 1990s, such collaboration would achieve more results with the help of such accelerators as knowledge, data, digital solutions and innovations.

12. The Executive Director expressed her appreciation for the greatest asset of UNICEF — its staff — noting that in the short time that she had been at UNICEF, she had been enormously impressed by them. She was committed to supporting them and they, in turn, would support the children and the young people around the world.

13. She also expressed gratitude to the National Committees and the millions of donors who contributed to the UNICEF mission. Last year was a record year for the organization's fund raising, with 70 per cent of revenue coming from government partners. However, the majority of unrestricted funds, covering UNICEF staff and its

intellectual leadership, was raised by the National Committees. She thanked all the UNICEF partners and supporters for their donations, large and small, and for advocating for children and young people in their communities and in the halls of power.

14. Finally, she thanked the Board members for, year after year, demonstrating their commitment to and vision for a better world for every child, and for being UNICEF champions in the support of children and young people around the world.

15. The President opened the floor to general statements.

16. The delegations congratulated the President and Vice-Presidents of the Executive Board on their election and welcomed the new Executive Director of UNICEF. They also expressed their great appreciation for the work of the previous Executive Director.

17. Several delegations emphasized that the Strategic Plan must be implemented within the context of the 2030 Agenda for Sustainable Development and the reform of the United Nations development system, especially regarding system-wide collaboration, which would be critical to the achievement of the Sustainable Development Goals. Several delegations said that UNICEF, given its size, influence and strong track record on the ground, should show leadership on delivering a more integrated and coordinated United Nations presence in programme countries, working with other agencies to strengthen the pivotal role of the country teams and the Resident Coordinator as well as the United Nations Development Assistance Framework (UNDAF). Noting that UNICEF, like other organizations in the United Nations development system, could be impacted by reform in the near future, a delegation expressed its appreciation for the position of the Executive Director that the purpose of reform was to improve results, and it commended UNICEF for its mature approach as an organization, with much experience in the field, broad representation in countries, a stable financial situation and innovative approaches for achieving sustainable development.

18. A delegation emphasized that reform of the United Nations must be centred on development, with poverty eradication as its primary task and resources mobilized for that purpose, while another delegation said that UNICEF should focus on the Sustainable Development Goals that related directly to mothers and children.

19. A group of delegations urged UNICEF to take the lead in the collaborative work committed to in the common chapter of the Strategic Plan, notably with respect to joint modalities in funding, analysis, planning and evaluation, with the comparative and collaborative advantages of the organization at the centre of such engagement. A delegation added that it expected UNICEF to take an active role in developing complementary and mutually reinforcing partnerships, rather than competing with other stakeholders. The group requested an update at the annual session of 2018 on the ways in which UNICEF was responding to the reform agenda, linking that response to the implementation of the Strategic Plan.

20. A delegation emphasized that the launch of the Strategic Plan provided UNICEF with an especially important opportunity to reinvigorate and sustain the tremendous yet fragile gains achieved in maternal and child survival, including by strengthening the linkages between its health and nutrition programmes. The delegation from Japan referred to its pledge of $2.9 billion to advance the cause of Universal Health Coverage (UHC) around the world, and said that the country looked forward to the active role of UNICEF in the promotion of UHC on the ground, especially for

children. The Executive Director noted the pledge and her appreciation of the country's leadership on health care, and said that its connection with UNICEF work in nutrition would be very powerful.

21. Several delegations and a group of delegations called on UNICEF to direct its efforts towards the most disadvantaged children, in accordance with the Strategic Plan, with some delegations noting that children were the most vulnerable sector of society, with hunger, malnutrition, illiteracy, abuse, diseases, discrimination and the impacts of climate change and conflict affecting them most adversely, especially in the least developed countries. Several delegations emphasized the importance of the close monitoring of results and increased transparency as essential to ensuring that assistance was effectively delivered to those in need. The Executive Director said that UNICEF was focusing on increasing its access to real-time data to better assess how programmes were performing and welcomed input from the Board on the innovations of businesses and non-profit organizations that might provide examples of accelerators relevant to UNICEF.

22. Delegations discussed the dual humanitarian-development mandate of UNICEF and the ways in which the organization could best balance, integrate and strengthen its work in the two areas. A delegation said that UNICEF should focus on the ways in which interlinkages between the two mandates could help to fulfil the Sustainable Development Goals, with another delegation urging UNICEF to lead the way by helping to build resilience to crises; focusing on prevention and sustainable pathways out of emergency response; and taking an innovative approach to humanitarian action that broke down silos and promoted collaboration. A delegation said that the integration of humanitarian action as a cross-cutting priority in the Strategic Plan provided an opportunity to strengthen the links between humanitarian and development efforts in vital sectors, such as education, and to deliver assistance in a manner that met urgent needs while promoting sustainable development. The Executive Director responded that it was important for the seeds of development to be implanted in humanitarian programmes in order to achieve sustainable solutions, and that UNICEF would be reviewing its programmes to that end.

23. A delegation cautioned that while development and humanitarian efforts should be mutually reinforcing, UNICEF should not focus only on crisis settings nor consider its work through a "crisis lens" in developing countries that were not experiencing a crisis. Development challenges were everywhere, including in peaceful countries, so the humanitarian-development nexus should not be a universal approach, but rather should be directed to the context in which it belonged. The delegation added that boosting preparedness and resilience was very important, but there was a limit to what UNICEF could achieve regarding crisis prevention. This would result only from conflict prevention, a task of the United Nations, as a whole, and the Member States, in particular.

24. Several delegations emphasized that, while ensuring the coherence of its humanitarian and development interventions on the ground, UNICEF must respect humanitarian principles. A delegation noted that such respect included neutrality and a non-selective and non-politicized approach to humanitarian assistance, and national ownership and leadership in development work, with the national Government as the primary partner at the country level.

25. A delegation called on UNICEF to act upon the recommendations set out in the synthesis evaluation report "Towards improved emergency responses: synthesis of UNICEF evaluations of humanitarian action 2010–2016", while a delegation

encouraged the organization to ensure that it was positioned to provide critical leadership consistently, starting with the onset of an emergency, and emphasized the importance of working across the United Nations system to strengthen implementation, joint needs assessment, coordination, technical oversight and overall leadership to achieve a more holistic approach in emergency response.

26. A delegation supported the UNICEF commitment to ensure the protection and fundamental rights of children in emergencies, including armed conflict, and added that, given the growing number and intensity of emergency situations, the efforts of UNICEF to provide children with food, primary necessities and medical assistance, including psychological support, merited respect.

27. A delegation noted that global displacement due to humanitarian crises was at the highest level ever recorded, with the most at-risk being women and children, and that some countries were overburdened with the hosting of refugees. A delegation called for a greater sharing of responsibility by the international community, since it was their joint concern to give child refugees a good start in life. A delegation said that young refugees and migrants should be prioritized in the negotiations on the global compact for safe, orderly and regular migration and on the global compact on refugees, as called for in the New York Declaration for Refugees and Migrants (General Assembly resolution 71/1).

28. Several delegations noted the importance of a human rights-based approach to development, including with regard to gender equality and disability, and of unwavering support to the Convention on the Rights of the Child, while several delegations said that gender equality and the empowerment of girls and young women must be emphasized as one of the cross-cutting priorities of the Strategic Plan.

29. Several delegations expressed agreement with the preventive approach proposed by the Secretary-General, with health, education, nutrition and other development challenges addressed before they became crises.

30. A delegation appreciated the increased emphasis given by UNICEF to early childhood development and several delegations called for a greater focus on capacity-building and the empowerment of adolescents, including a readiness to tackle all the issues important in young people's lives, from protection and education to sexual and reproductive health and rights. A delegation encouraged UNICEF to listen to and give voice to older children.

31. A delegation emphasized that quality education, coupled with technical and vocational training, was necessary to build the skill sets for gainful employment and a path out of poverty. A delegation expressed support for plans to increase the contribution of UNICEF in establishing accessible education focused on the long-term needs of the labour market, work that should be done in close coordination with the United Nations Educational, Scientific and Cultural Organization (UNESCO). The Executive Director noted that she had spoken with the head of UNESCO on ways in which they could collaborate on education for young people.

32. A delegation highlighted the connection between universal free education and the efforts of UNICEF to decrease the impact of HIV/AIDS among children and adolescents, and called education a human right. Another delegation said that education was also of critical importance in emergencies and protracted crises and must be a priority for UNICEF to ensure that whole generations were not sacrificed. Education also contributed to the construction of peace and was a major lever for achieving the Sustainable Development Goals.

33. A delegation mentioned the increasing risks for children of new technologies, including the use of the Internet to draw children into the sex industry, and urged UNICEF to continue its work to confront emerging challenges.

34. Several delegations appreciated the efforts of UNICEF to become more efficient, cost effective and accountable, while a delegation requested that the organization make even more efforts to reduce management costs, harmonize partnership agreements, provide transparent and comparable cost structures and strengthen accountability.

35. Several delegations emphasized the importance of adequate, predictable, reliable and flexible funding. The delegate from Sweden said that his country would continue to prioritize core support and flexible non-core funding, announcing that its contribution to UNICEF in 2018 would be approximately $80 million. The Executive Director thanked Sweden for its support and noted that core support was what drove the intellectual leadership of an agency and enabled the organization to hire staff, the most important part of any entity.

36. A delegation said that UNICEF had achieved remarkable results in raising funds from and building partnerships with the private sector, which had given a boost to its regular resources and contributed greatly to the improvement of the situation of children worldwide. A delegation welcomed the innovative digital private fundraising strategy. One delegation cautioned that the priorities of UNICEF should be determined in accordance with the interests of recipient countries, however, not of companies and private funds. It was important to ensure a true spirit of social partnership and not allow UNICEF to be used as an instrument for the promotion of commercial interests.

37. Several delegations emphasized that the ambitions of the 2030 Agenda and the Strategic Plan must be translated into increased investment in transformative interventions. Pathways included leveraging the unique normative standing of UNICEF to change the underlying factors affecting children by (a) championing upstream policy advice; (b) engaging and finding synergies with the private sector on a non-financial basis; (c) promoting multi-stakeholder partnerships; and (d) driving innovation. A delegation said that UNICEF had a role to play in every country context through advocacy, including in developed countries, and through the National Committees.

38. The delegate of World Vision urged the Board members to keep a close watch on the debate in the United Nations to guarantee that children's rights and well-being were central to policy decisions that would affect their lives. The Co-Chair of the NGO Committee on UNICEF and the representative of the ChildFund Alliance concurred that children and young people should have a voice in the decisions that affected them and the opportunity to participate in identifying problems and solutions.

C. Adoption of the agenda

39. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2018/1) for the session.

40. The Secretary of the Executive Board announced that 37 observer delegations, including one intergovernmental organization, one international organization, six non-governmental organizations and 14 National Committees for UNICEF had submitted credentials, in accordance with rule 50.2 of the rules of procedure.

II. Deliberations of the Executive Board

A. Oral report on UNICEF follow-up to the recommendations and decisions of the thirty-ninth and fortieth Joint United Nations Programme on HIV/AIDS Programme Coordinating Board meetings

41. The Director, Programmes, introduced the report (UNICEF/2018/EB/2), which was presented by the Associate Director, HIV/AIDS.

42. Several delegations welcomed the comprehensive report, in which UNICEF demonstrated its valuable role as a co-sponsor of the Joint United Nations Programme on HIV/AIDS (UNAIDS). The Executive Board would have liked the inclusion of the discussions from the forty-first meeting of the UNAIDS Programme Coordinating Board, since they addressed the budgetary shortfall through the revised operating model.

43. A delegation expressed appreciation for the UNICEF achievement in scaling up the elimination of mother-to-child transmission of HIV, and commended the increase in antiretroviral treatment coverage among women globally. However, it noted that some regions, including Central and West Africa, were lagging at both the individual and societal levels, with serious implications.

44. Several delegations noted that, despite general progress in the HIV response, the prevention of HIV infections among children and adolescents in vulnerable situations was stagnating. A group of delegations welcomed the leading role played by UNICEF in the "All In" initiative and its efforts towards integrating HIV and drug-dependency services. It suggested that, to enhance synergies, such interventions could be linked to the Global HIV Prevention Coalition's HIV Prevention 2020 Road Map. The group noted the importance of strengthening health and community systems to achieve a sustainable response, adding that fragmented and vertical interventions were hampering efficient national implementation.

45. Regarding the prevention of mother-to-child transmission of HIV, the delegation noted that the strengthening of community facility linkages was a key factor for positive outcomes and urged the scaling up and sustaining of such efforts. The Associate Director responded that one key outcome of such linkages was its impact not only on HIV prevention but also on the access of women to antenatal care, retention in care and the proportion of women returning to facilities to give birth.

46. The group of delegations also urged the scaling up of other successful initiatives, such as the joint testing platforms for HIV and tuberculosis and the integration of HIV testing within maternal and child health services, and it welcomed the efforts of UNICEF to identify additional evidence-based advances in integrated programming. Primary HIV prevention, including evidence-based biomedical interventions, was critical, especially among adolescents, and the group commended the continuing support to social protection, including cash transfers, to keep girls in school.

47. A number of delegations pointed out that different populations faced different challenges regarding HIV, notably adolescents, especially girls and young women, for whom prevention efforts were failing. It was therefore essential that UNICEF programmes advance gender equality and strengthen the links between HIV prevention and sexual and reproductive health and rights; comprehensive sexuality education; and gender-based violence. It was noted that such integrated programming made sense from an efficiency perspective, but also because adolescents needed

information, knowledge and services, including prophylactic measures, to increase their ability to protect themselves from HIV, unplanned pregnancies and sexually transmitted infections. Such programming would involve challenging social norms and gendered structures.

48. Noting the recent financial challenges for the sector, the group of delegations welcomed the efforts of UNICEF to mitigate the effects of reduced budgets by means of internal resource reallocation and the further integration of HIV/AIDS work across the organization. It also noted the progress regarding the new country envelopes and looked forward to receiving updates on lessons learned. It asked for information on the ways in which the country envelopes would provide an opportunity to address significant challenges, given the dramatic situation among women, children, young women and other key populations in many parts of the world. The delegate of UNAIDS responded that the country envelope deployed resources where they were needed, and that UNAIDS was documenting lessons learned in the initiative's implementation as its contribution to the process of United Nations reform. The Associate Director noted that UNICEF welcomed the realignment of resources to the country level, enabling the refocusing of its efforts on differentiated responses, which were tailored to local context.

49. The group of delegations encouraged all UNAIDS co-sponsors to place greater emphasis on making results reporting more strategic, including reporting on the achievements of the Global HIV Prevention Coalition.

B. Oral update on UNICEF humanitarian action

50. Following introductory remarks by the Deputy Executive Director, Programmes, the Director, Office of Emergency Programmes, presented the oral update. A background paper (UNICEF/2018/EB/3) was available.

51. In general statements delivered at the opening of the session, several delegations commended the organization's work and leadership in efforts to protect children, particularly in emergencies and other humanitarian crises.

52. A group of delegations acknowledged that the number of complex and large-scale humanitarian crises had continued to grow during the previous year, with UNICEF pressed to respond quickly and effectively. Within that context, the group welcomed the conference room paper on emergency preparedness. The group aimed for deeper dialogue on how, in their respective roles, the Member States could best conduct and improve their contributions to crisis prevention and response. UNICEF was expected to play a key role in strengthening the nexus between humanitarian and development programming to reduce vulnerability, build resilience and promote rapid recovery and transition. Increased country-level spending on humanitarian action came with a responsibility for increased transparency. The group looked forward to the annual report on humanitarian action, which was to be presented at the 2018 annual session, and outlined some areas in which reporting could be expanded. Another group of delegations urged that higher priority be given to building resilience in long-term development programmes.

53. During the general statements, several delegations stressed that UNICEF should focus on combining its development and humanitarian expertise. Among other actions, this would require UNICEF leadership to respond more effectively to urgent needs and invest in preparedness, while strengthening and rebuilding systems.

54. Among the additional recommendations made by delegations in relation to the humanitarian efforts of UNICEF were that the organization should work across the United Nations system to respond to emergencies; accelerate efforts to advance efficiencies and report on how value-for-money was ensured; act on the recommendations made in the synthesis evaluation report on UNICEF humanitarian action; and make reports on humanitarian action more strategic and forward-looking. Such reports should also cover UNICEF contributions to global humanitarian reform processes and the ways in which the organization prioritized financial and technical resources and addressed funding gaps.

55. Several delegations stressed the importance of securing flexible and predictable resources for an effective humanitarian response, with one delegation reporting on its efforts to improve the quality of its funding with a multi-year contribution to the humanitarian thematic fund, and another reporting that it had doubled its annual humanitarian budget in the previous year and would continue the increase in the current year.

56. A delegation emphasized the key role that UNICEF played in minimizing the impact on children of the crisis in the Syrian Arab Republic, delivering essential services and keeping the children from becoming a lost generation. The delegation asserted that the forthcoming Executive Board discussion about the revised evaluation policy of UNICEF would be critical to an improved humanitarian response.

C. UNICEF programme cooperation

Country programme documents

Middle East and North Africa

57. The Regional Director presented the country programme for Jordan (E/ICEF/2018/P/L.1). He praised the hospitality of the country regarding refugees from the region, who numbered close to 3 million, half of them children, welcoming them, for example, into the public-school system. He noted the tremendous achievements of Jordan in areas such as universal primary education, water and sanitation management and declining infant and child mortality rates, despite the challenges, and noted the innovativeness of many of the country's development initiatives regarding adolescents and young people, including nurturing them as peace builders and informed, engaged and healthy social actors. He noted the beneficial reach of the country's work in this regard for the region and for south-south cooperation.

58. The representative of Jordan thanked the country team in Amman and the staff in New York for their support and collaboration in the development of the country programme, which was in line with the Government's 2025 Strategy, with its focus on the most vulnerable children and the building of resilience in families and communities. He noted that Jordan was a middle-income country and was working to safeguard its high rank in the human development index. He asked that Member States continue to support the country as it faced its challenges, noting that its work to leave no one behind would benefit not only Jordan, but the entire region.

West and Central Africa

59. The Regional Director presented the country programmes for Ghana (E/ICEF/2018/P/L.2) and Mauritania (E/ICEF/2018/P/L.3) and the common country

programme for Cabo Verde (DP/FPA/OPS-ICEF/CCPD/2018/CPV/1). In Ghana, UNICEF would support the Government through equity-focused policy advocacy; the documentation of innovative solutions for strengthening national systems; and service delivery focused on the most vulnerable children and adolescents. The Mauritania programme was aligned with the national Strategy for Accelerated Growth and Shared Prosperity 2016–2030. It would facilitate the production of data and analysis to better support advocacy and resource mobilization for children, and contribute to the implementation of cross-sectoral policies based on equity-focused interventions. The common country programme for Cabo Verde of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA) and UNICEF had been developed around the 2030 Agenda and the mandates of the three agencies. The programme would support the National Sustainable Development Plan, 2017–2021, with a focus on technical assistance, capacity-building and advocacy, combined with interventions in particularly disadvantaged municipalities, with an approach based on a child's life cycle. UNICEF would contribute to the four priorities of the programme.

60. The representative of Ghana thanked UNICEF for its assistance in contributing to the country's marked decline in under-five mortality, improved access to clean water and sanitation and increased primary school enrolment as well as its child protection and poverty alleviation programmes. It was anticipated that the new country programme would enhance those successes.

61. In view of the country's recent transition to middle-income status and a projected decline in official development assistance, UNICEF would require a different approach to engagement with the Government, namely the balancing of service delivery efforts with systems strengthening. The Government looked forward to continued support from UNICEF in meeting its obligations to children towards the attainment of the Sustainable Development Goals and related national development strategies for the welfare of children.

62. The representative of Mauritania said that the country programme was being considered in a regional and interregional context marked by the adoption of the 2030 Agenda and the African Union's Agenda 2063. The Sahel region had been involved in a subregional partnership and had been working on public policies to meet the challenges of achieving peace, security and sustainable development. The role of UNICEF was important in accompanying the Group of Five for the Sahel (G5 Sahel) Youth Network, in which Burkina Faso, Chad, Mali, Niger and Mauritania were also involved, given child and social protection concerns, particularly among vulnerable populations. Organizations promoting the United Nations integrated strategy for the Sahel had also taken into account the efforts of the various agencies working with the G5 Sahel. The representative expressed the Government's gratitude to UNICEF for its cooperation, and highlighted the good work and ongoing efforts of the country team.

63. The representative of Cabo Verde underlined the crucial role played by the United Nations system in the country's development process, with the joint office providing high-level, cross-sectoral and integrated policy advice with the capacity to galvanize and coordinate a strategic partnership with the Government. To achieve the goals of the 2030 Agenda, the United Nations development system would need to deliver in a more functional and effective manner, adopting an integrated, universal and coherent approach. The delegation appreciated the efforts of the Secretary-General to reposition the United Nations development system to deliver on the 2030 Agenda.

64. The representative said that a concern was the imbalance between core and non-core funds for both the UNDAF and the country programme. More flexible and predictable funding methods needed to be explored. The mobilization of funds would be a key determinant for the full implementation of the joint programme, with special assistance required to mobilize innovative funding and close the implementation gap.

65. The Executive Board adopted decision 2018/1 (see annex).

D. Plan for global evaluations, 2018–2021

66. The Executive Director made some short comments, emphasizing that evaluation should be considered a learning tool. UNICEF would be considering the speed, focus and scale of evaluations, including possibly producing one evaluation item every 30 days, so that evaluation could become a powerful tool for the organization, linked to its learning programme.

67. Following the Executive Director's remarks, the Deputy Executive Director, Management, introduced the plan (E/ICEF/2018/3), followed by the Director, Evaluation Office, who presented it.

68. A group of delegations commended the Evaluation Office for following up on the recommendations of the previous plan's evaluations, and welcomed its intention to increase the quality of evaluations and cooperate with other United Nations agencies to strengthen evaluation competence at the country level.

69. The group also commended the progress towards the evaluation of UNICEF work in humanitarian situations, especially the annual evaluation of Level 3 emergencies. It welcomed the humanitarian evaluations planned under each Goal Area of the Strategic Plan.

70. The group expressed concern that fewer evaluations had been planned for the period 2018–2021 than had been for the period 2014–2017, and that several evaluations had been carried over from the earlier period. The delegation requested assurance from UNICEF that the evaluations would be completed on time, especially since the number of planned evaluations rose in 2020 and 2021. The Director responded that it had been the practice to roll over evaluations that had not been completed in the previous term into the next. In addition, the previous plan had indicated when evaluations would start, not end, with the assumption that some would be rolled over. It was also important to anticipate delays, especially in humanitarian contexts, where it was not unusual for programme sites to be temporarily inaccessible. He emphasized that the Evaluation Office would always share such information with the Executive Board. Regarding the increased number of evaluations in 2020 and 2021, some areas of the Strategic Plan would not be mature enough for evaluation before then.

71. The group of delegations stated that it was necessary to allocate sufficient resources for the evaluation function to ensure the delivery of good-quality evaluations, but noted that the plan mentioned the risk of delayed delivery if resources fell short of projections. It requested clarification on how the current harmonized cost-recovery policy contributed to evaluation and how adjustments might secure sufficient resources. The Deputy Executive Director responded that the funding for evaluations came in part out of the cost-recovery institutional budget mechanism, and that a pooled fund for evaluations was being designed and would be presented at the workshop to be held the following week. She added that evaluation, like other areas, had to show effectiveness, efficiency and value for money. This included deciding

whether to use a big firm or an individual consultant, with the aim of carrying out real-time evaluations and avoiding delay.

72. The group also questioned why the plan did not include funding for methodological studies. The Director responded that the plan contained a section on methodological studies and that such funding was partially covered under country programme evaluations, in line with the move towards real-time evaluation.

73. The group noted that only one evaluation was dedicated to gender equality, and urged the integration of that and other equity considerations into all evaluations. The Director responded that gender equality was one of the criteria used for every evaluation, with the evaluation of the Gender Action Plan providing an overarching assessment of the work of UNICEF in the area. The group welcomed the five planned joint evaluations to be undertaken with UNDP, UNFPA and the United Nations Entity for the Empowerment of Women (UN-Women), and emphasized that increased collaboration was critical to achieving the Sustainable Development Goals. It requested a joint evaluation covering the five areas of collaboration set out in the common chapter of the Strategic Plan.

74. The group requested that a management response accompany every evaluation report and that an update on the implementation of actions be included in the annual report on the evaluation function. It also requested options regarding which evaluations and management responses would be covered at Executive Board sessions the following year. The Director responded that the implementation of management responses would be included in the annual report. He requested flexibility in the determination of which evaluations would be presented at the Board sessions.

75. Finally, the group noted that the report of the Secretary-General on repositioning the United Nations development system to deliver on the 2030 Agenda: our promise for dignity, prosperity and peace on a healthy planet (A/72/684–E/2018/7) included the goal of establishing an independent system-wide evaluation unit. The group encouraged the Evaluation Office to support such a unit. The Director responded that UNICEF was actively working with the United Nations Evaluation Group to contribute to ongoing discussions on the system-wide evaluation unit.

76. The Executive Board adopted decision 2018/2 (see annex).

E. Road map to a revision of the evaluation policy of UNICEF

77. After an introduction by the Deputy Executive Director, Management, the Director, Evaluation Office, presented the road map.

78. A group of delegations and another delegation said that previous reviews of the evaluation function, including by the Joint Inspection Unit, the Multilateral Organization Performance Assessment Network and the United Nations Evaluation Group, showed that some areas required further development in the new policy, namely, its alignment and harmonization with those of the other funds and programmes; the independence of the Evaluation Office in the selection of its Director in agreement with the Executive Board; the reporting line between the Office and the Board; the selection of evaluation topics by the Board; the use of evaluation for learning, steering and accountability for system-wide learning at the global and country levels; the reinforcement of the evaluation capacity and of professionalism within UNICEF, including national capacity; a clarification of the ways in which a theory of change for evaluation would be monitored and evaluated; further elaboration of the interaction, responsibility and accountability among the three levels

of the evaluation function; and a further explanation of how the new policy would promote the use of new and improved technology.

79. One delegation stated that the proposed reforms regarding evaluation and the Strategic Plan were consistent with the expectations of Member States. The proposed methodology, tools and accountability framework were in alignment with the frameworks adopted by the other funds and programmes, for example, UNDP, and appeared to be able to deliver the expected results.

80. Delegations urged UNICEF, given the importance of the evaluation policy, to provide Member States with adequate time for consideration of the draft and the provision of feedback.

81. In national statements delivered at the opening of the session, a group of delegations acknowledged the contributions that UNICEF had continued to make to improve the lives of millions of children, while encouraging the organization to accelerate its institutional improvement, learning from its progress and challenges through an evaluation process that further enhanced delivery at the national level.

82. A delegation asserted that evaluation was essential to learning and the strengthening of institutional decision-making, accountability and effectiveness. The delegation hoped that UNICEF would review the methodology for evaluating country programmes and seek the views of the Executive Board members and programme countries, and that, in revising its evaluation policy, UNICEF would take into full consideration the practical situation facing country teams.

83. The Deputy Executive Director said that she looked forward to the workshop with Member States that had been scheduled for 12 February 2018. The gathering would provide additional clarity on the matter that would be useful for the Member States as well as for UNICEF. She stressed that the new evaluation policy would be a good driver for consistency within UNICEF as it would clearly outline accountabilities and required capacities. Early approval of the policy would therefore be critical to the timely implementation of the reforms. The organization would make all efforts to ensure the timely revision of the draft and intensive interactions with the Member States to achieve that goal.

84. The Executive Board adopted decision 2018/2 (see annex).

F. Evaluation report and management response

Towards improved emergency responses: synthesis of UNICEF evaluations of humanitarian action 2010–2016

85. The Director, Evaluation Office, introduced the synthesis evaluation report (executive summary: E/ICEF/2018/4), followed by the Director, Office of Emergency Programmes, who introduced the management response (E/ICEF/2018/5).

86. A group of delegations welcomed the comprehensive humanitarian response of UNICEF between 2010 and 2016, as reflected in the synthesis evaluation report, and congratulated the organization on the positive findings of considerable progress and improvement.

87. The group noted that UNICEF had responded to 344 humanitarian situations in 108 countries in 2016, a striking number that reflected the shift towards more frequent, complex and recurrent crises, and called for intensified efforts to prevent crises, or at a minimum to better respond to them. In light of this increase, the group expressed

concern that only 12 per cent of the evaluations conducted from 2010 to 2016 addressed humanitarian action, a significantly lower percentage than the budget share dedicated to such action. It therefore welcomed the commitment of UNICEF to increase the share of humanitarian evaluations, as reflected in the plan for global evaluations, 2018–2021, and urged it to fulfil its commitment to spend at least 1 per cent of programme funds on evaluation, as called for in previous Executive Board decisions.

88. The synthesis report raised important questions around the ongoing challenges of delivering for children at scale in complex environments, while also maintaining the commitment of UNICEF to humanitarian principles and the Core Commitments for Children in Humanitarian Action. The group of delegations expressed concern that these issues were addressed in only a few of the evaluations considered in the report. To help ensure that the relevant principles were upheld, the group requested that UNICEF update the Core Commitments with a more explicit rationale for specific operating contexts, and that they be underpinned by and comprehensively reflect a clear strategic framework for the work of UNICEF in protracted crises and for its integration of humanitarian and development work. A delegation asked the secretariat to comment on the timeline for updating the Core Commitments. The Director, Office of Emergency Programmes, responded that the scoping of the revision of the Core Commitments had already begun alongside a stock-taking exercise on the level 2 and level 3 mechanisms. Since the secretariat wanted the revision to be meaningful, especially regarding health emergencies and protracted crises, it would take some time, and the Director proposed updating the Board in early 2019.

89. The group of delegations welcomed the willingness of UNICEF to redefine the triggers for humanitarian evaluations, including the coverage of level 1 emergencies, and its commitment to improve the evaluation of links between humanitarian and development programming and of less-evaluated humanitarian issues, with innovative and strategically important programmes receiving particular attention.

90. The group noted the finding of the need for improved partnerships for humanitarian action, including with other United Nations entities, and commented on the lack of recommendations addressing the issue in both the report and the management response. The group requested that UNICEF address partnerships in future programming and that evaluations continue to provide concrete insight into coordination, collaboration and the contribution to collective outcomes in humanitarian action, a key aspect of the reform agenda of the Secretary-General. The Director, Office of Emergency Programmes, noted that UNICEF had made progress in partnering with local humanitarian organizations and was committed to building the response capacity of national and local partners. The Deputy Executive Director, Programmes, added that UNICEF indeed worked closely and with a common voice with partners in its humanitarian response. He gave as an example the collaboration of UNICEF with the World Food Programme, without which the good results in severe acute malnutrition could not have been achieved.

91. The group of delegations welcomed the report's emphasis on needs assessment and encouraged UNICEF to continue to put needs at the centre of its interventions, including addressing underlying vulnerabilities in programming and improving results-based management; processes for collaborative action; and capacities for joint assessment.

92. Noting that the report revealed an inconsistent implementation of measures to ensure equity, the group of delegations encouraged the organization to strengthen its

integration of equity into its humanitarian responses and to ensure that such measures were supported by adequate data, disaggregated by sex, age and disability.

93. The Director, Office of Emergency Programmes, agreed with the importance of needs assessment and disaggregated data, and noted their connection to equity. He added that UNICEF was committed to additional focus on these, both in its own work and for the work of the clusters that it led.

94. The group of delegations urged UNICEF to improve its efforts towards optimal transition out of crisis response; the prevention and overcoming of protracted emergencies; and the strengthening of long-term resilience. It asked UNICEF to ensure that programme design took these imperatives into account, whenever possible, supported by dedicated evaluations. The Deputy Executive Director commented that programme design was effective only if the programmes were funded.

95. The group of delegations noted the report's finding that it was not possible to determine whether the management responses to the humanitarian evaluations had contributed to organizational change, and therefore requested UNICEF to provide to the Executive Board at its first regular session of 2019 an update on the implementation of the actions to which UNICEF had committed.

96. The Executive Board adopted decision 2018/2 (see annex).

G. UNICEF financial report and audited financial statements for the year ended 31 December 2016 and report of the Board of Auditors

97. The Executive Board had before it the UNICEF financial report and audited financial statements for the year ended 31 December 2016 and report of the Board of Auditors (A/72/5/Add.3), the related report of the Advisory Committee on Administrative and Budgetary Questions (A/72/537) and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2016 (A/72/355/Add.1).

98. Following introductory remarks by the Deputy Executive Director, Management, the report of the Board of Auditors was presented by the Director of External Audit (India) and Chair, Audit Operations Committee of the United Nations Board of Auditors. The Comptroller then presented the financial report and audited financial statements and provided a response to the report of the Board of Auditors.

99. The representative of the United Nations Board of Auditors reported that UNICEF had obtained a clear, unqualified audit opinion, and that the overall conclusion had been that, in recent years, the organization had taken steps to strengthen financial and managerial control over its operations. However, weaknesses had been identified in some areas.

100. A group of delegations commended UNICEF for again having received an unqualified audit opinion without any modifications. It took note of the significant increase in the rate of implementation of the Board of Auditors' recommendations from 2015 to 2016. The group said that it would benefit from a formal management response to the Board of Auditors' report, which would allow UNICEF to showcase its successes in implementing the recommendations and facilitate regular and transparent communication with the Member States.

101. The group expressed support for the organization's plan to enhance fundraising, but encouraged management to develop conservative estimates of projected revenue

for budgeting purposes. It appreciated the information on reported cases of fraud and presumptive fraud, and the steps being taken to increase the percentage of losses recovered. The group urged further alignment in the relationship between UNICEF and the National Committees. It encouraged UNICEF to take active steps towards the full implementation and further strengthening of the monitoring mechanism for the harmonized approach to cash transfers. It urged adherence to the guidance relating to costs charged to the programme budget to avoid the risk of reduced funds for programme delivery and to increase transparency.

102. The group said that it would welcome additional information on the outcomes of the UNICEF investment strategy for after-service health insurance. It expressed support for the auditors' observation on ensuring the alignment of investments with the organization's financial policies and on enhancing the use of long-term agreements. The group urged UNICEF to strengthen internal controls relating to vendor records. It also cited issues that increased the risk of delayed responses to emergencies, hindered programme delivery and affected value for money, and encouraged UNICEF to address them. The group stressed the importance of the timely completion of investigations, and urged UNICEF to prioritize filling vacancies in its Office of Internal Audit and Investigations.

103. Speaking in its national capacity, one delegation from the group asked what data had been used by UNICEF to conclude that the decrease in contributions to regular programmes was a result of the prioritization by donors of emergency programmes.

104. The Executive Director responded that a formal management response to the report had already been discussed and would be followed up. UNICEF would be taking on-board the important recommendations and suggestions relating to cases of fraud and presumptive fraud, alignment with the National Committees, cash transfers, the investment strategy, vendor records, supply management and audit and investigations. These were all in line with the organization's efforts to strengthen accountability and transparency and to simplify its processes. The organization had been making ongoing efforts to streamline and accelerate internal processes, increase value for money and reduce paperwork.

105. The Executive Board adopted decision 2018/3 (see annex).

H. Private Fundraising and Partnerships: 2018 workplan and proposed budget

106. After an introduction by the Deputy Executive Director, Partnerships, the Director, Private Fundraising and Partnerships Division, presented the 2018 workplan and proposed budget (E/ICEF/2018/AB/L.1).

107. A group of delegations acknowledged the demanding fundraising goals outlined in the document, which represented a 7.5 per cent increase compared with the 2017 budget. The group sought clarification on whether the demand for the planned new posts would cover the four-year period and whether the staff would work on non-financial engagement with businesses, especially at the local level. It also requested information (a) on reporting to better assess the workplan's six key outcomes and sub-goals; and (b) on the indicators used for measuring the efficiency of the use of funds and their effect.

108. More generally, the group sought additional information on how UNICEF intended to harness the power, reach and influence of businesses and would ensure that such partnerships were based on the organization's stance on child rights. It also

requested more information on plans to reposition the private sector as a priority in the broader discussion of the reform of the United Nations development system; and how collaboration with the private sector would lead to the development of new technologies and innovation to serve the needs of children and families.

109. The Chair of the Standing Group of National Committees reported that, in accordance with the latest estimates, the National Committees had contributed approximately 84 per cent of the total private sector revenue to UNICEF in 2017, with $637 million of that amount in regular resources. The Private Fundraising and Partnerships Plan emphasized that the outcomes for 2018 would be largely dependent upon the efforts of the Committees.

110. Given their proven and growing role and in keeping with efforts to modernize the governance structure of UNICEF, the National Committees would welcome the opportunity to further explore their representation within the governance structure.

111. In comments made under another agenda item, the representative of the United Nations Board of Auditors said that the Board concurred with the findings of the UNICEF Private Fundraising and Partnerships Plan, 2014–2017, that untapped potential remained for corporate fundraising.

112. In response to the comments made by the group of delegations, the Director said that the workplan had been developed on the basis of solid data. Over the past few years, UNICEF field offices had been growing at a significantly faster rate than the National Committees and there was a solid evidence base for the plan to be successful if the organization were to place 35 per cent of staff very close to or within those markets and deploy a significant percentage of investment funds therein. To meet the goals for the following four years, a 12-per-cent increase in posts had been requested in 2018, to front-load investments and to focus on growing the organization's audience. In the coming years, the division would report on results achieved through engagement activities.

113. The Director emphasized that a revised approach to engaging business would be fundamental for the implementation of the 2030 Agenda, specifically Sustainable Development Goal 17. A change strategy that included leveraging the power of business had been approved in the Strategic Plan, 2018–2021, and the Division would report in its annual report on the associated key performance indicators. Likewise, the report would provide information on the ways in which the use and impact of funds would be measured.

114. The Executive Board adopted decision 2018/4 (see annex).

I. Other matters

Provisional list of agenda items for the annual session of 2018

115. The provisional list of agenda items for the annual session of 2018 was presented by the Secretary of the Executive Board.

J. Adoption of draft decisions

116. The Executive Board adopted decisions 2018/1 through 2018/4 (see annex).

K. Closing statements by the Executive Director of UNICEF and the President of the Executive Board

117. The Executive Director expressed thanks for the warm welcome that she had received. She appreciated the ideas and perspectives of the participants and she was sure that UNICEF as a whole did so as well.

118. She noted that, as UNICEF embarked on the first year of the Strategic Plan, 2018–2021, the support and ideas of the Executive Board would be essential. In particular, the organization welcomed the Board's support for the Secretary-General's reform programme. The organization was striving to achieve overall results and be more effective, with less duplication regarding its sister agencies. UNICEF had heard the concerns of the Board and was focusing on the implementation of the common chapter of the Strategic Plan.

119. The Executive Director said that UNICEF valued the Board's recommendations on humanitarian action, especially that it review its urgent short-term work through a long-term lens. While serving children in the midst of complex, fast-moving emergencies would always be at the core of its work, the Executive Director noted that when UNICEF supported the efforts of communities to rebuild schools or water, health or nutrition systems in aftermath of an emergency, it was not only making those communities more resilient; it was supporting their long-term development. As UNICEF continued to strengthen its focus on the humanitarian-development continuum across all its programmes, it would welcome the input of Member States, especially regarding programmes in their countries.

120. The Executive Director thanked the Board members for supporting the focus of UNICEF on the second decade of life. As the organization recommitted to completing the unfinished business of the first decade of a child's life, including scaled-up early childhood development work, UNICEF must also do more for young people in their second decade: their education, their skills development, their future job prospects. All of these mattered for the future of the world. Given the expertise and resources in this area of some of the UNICEF sister agencies, the second decade offered opportunities to expand inter-agency cooperation in accordance with the commitments made in the common chapter.

121. The Executive Director said that during the Board session, her first, she had sensed strong engagement from the participants and a genuine partnership between the Board and UNICEF. The Board's support for UNICEF was not just for its programmes, the "what" of its work, or for its financial and funding strategy, the "how" of its work, but for who did that work. Such support for UNICEF staff, in country offices and in New York, resulted in the support of children and young people around the world. UNICEF was a team, and she thanked the President and the Vice-Presidents of the Executive Board, the Member States, the facilitators and the conference services staff, who had provided such good support during the session, for being members of that team.

122. The President noted that the first regular session of 2018 was the first session since UNICEF had begun the implementation of the Strategic Plan, 2018–2021, which looked ahead not only four years, but also beyond, to 2030 and the achievement of the Sustainable Development Goals. He emphasized that success would depend upon the will and creativity of many actors, including Governments, civil society and private sector partners, non-governmental organizations, individual donors and

UNICEF staff members across the globe. It would also depend upon the engagement of children, who would be the most affected by success or failure.

123. The President summarized some of the issues that had been discussed during the session. Achievements had been celebrated, such as the continuing decline of mother-to-child transmission of HIV/AIDS and a new commitment to investment in emergency preparedness, and challenges had been recognized, including in the fight against HIV/AIDS among adolescents. He highlighted the unprecedented number of humanitarian crises around the world that, in 2016, had affected more than half a billion children, and he recognized the value, in that context, of the synthesis evaluation report on the humanitarian work of UNICEF, which identified successful action that the organization had taken in a number of dire emergencies, but also raised concerns about some responses, and made recommendations for improvement going forward. This analysis was crucial for programme designers, policy advisers and financial strategists, especially as humanitarian response commanded an increasing portion of the UNICEF budget.

124. The President noted that evaluation was one of the bedrocks of successful programmes. In an era of shrinking budgets, it was necessary to know what worked, what didn't and why, and to know this early, so that there was time for course correction. He commended the comprehensive coordination of the evaluations planned for the next four years with the Goal Areas of the Strategic Plan and the most crucial cross-cutting areas, and predicted that they would provide valuable lessons for improvement in results. He also noted the consensus around the importance of prioritizing and budgeting evaluation and of collecting the necessary disaggregated data.

125. The President said that he had been impressed during the session by the quality of the presentations, the thoroughness of the reports, the calibre of the discussions and the knowledge and passion that Board members brought to the task. It had made him extremely hopeful that the Board and UNICEF together would accomplish a great deal during the year to come.

126. The President again welcomed Executive Director Fore, who was attending her first Board session. He thanked his fellow Bureau members and the Executive Board members, as well as the Deputy Executive Directors, the staff of the Office of the Secretary of the Executive Board and the Department of General Assembly Affairs and Conference Services of the United Nations for a successful session. Finally, he thanked all the UNICEF staff around the world, whose commitment, enthusiasm and optimism about the possibility of a better future for children and for the world were the lifeblood of UNICEF.

127. He concluded by saying that he looked forward to working together in a spirit of hope and renewed commitment over the next year.

Annex

Decisions adopted by the Executive Board at its first regular session of 2018

2018/1
Country programme documents

The Executive Board

1. *Takes note* that the country programme documents, including aggregate indicative budgets, for Ghana, Jordan and Mauritania (E/ICEF/2018/P/L.1–E/ICEF/2018/P/L.3) were made available to Member States for their comments and input from 13 November to 1 December 2017 and that the common country programme document, including the aggregate indicative budget, for Cabo Verde (DP/FPA/OPS-ICEF/CCPD/2018/CPV/1) was made available to Member States for their comments and input from 30 October to 17 November 2017, in accordance with Executive Board decision 2014/1 on modifications to procedures for consideration and approval of country programme documentation;

2. *Approves* on a no-objection basis and in accordance with decision 2014/1 the country programme documents, including aggregate indicative budgets, for Ghana, Jordan and Mauritania (E/ICEF/2018/P/L.1–E/ICEF/2018/P/L.3) and the common country programme document, including the aggregate indicative budget, for Cabo Verde (DP/FPA/OPS-ICEF/CCPD/2018/CPV/1).

First regular session
6 February 2018

2018/2
Evaluation report and management response, road map to a revision of the evaluation policy of UNICEF and plan for global evaluations, 2018–2021

The Executive Board

1. *Takes note* of the evaluation synthesis report entitled "Towards improved emergency responses: synthesis of UNICEF evaluations of humanitarian action 2010–2016" and its executive summary (E/ICEF/2018/4), including its findings, conclusions and recommendations;

2. *Welcomes* the management response to the evaluation synthesis report (E/ICEF/2018/5), including actions to improve performance in humanitarian contexts and strengthen policy guidance and programming;

3. *Requests* UNICEF to provide an update to the Executive Board at its first regular session of 2019 on the implementation of the actions to which UNICEF committed in its management response to the evaluation synthesis report;

4. *Welcomes* the plan for global evaluations, 2018–2021 (E/ICEF/2018/3);

5. *Requests* UNICEF to continue to draw on lessons learned from previous reviews, evaluation reports and management responses to ensure the effectiveness of planned evaluations;

6. *Also requests* UNICEF to present with each evaluation report a formal management response setting out actions and a timetable for implementation;

7. *Further requests* UNICEF to include in the annual report on the evaluation function in UNICEF the details of the implementation of recommendations set out in evaluation reports and agreed to in management responses, in order to monitor progress, including any implementation issues;

8. *Requests* UNICEF to seek out opportunities with other United Nations agencies for joint evaluations of joint programming as well as the common chapter of the Strategic Plan, 2018–2021;

9. *Endorses* the plan for global evaluations, 2018–2021;

10. *Welcomes* the preparation of the revised evaluation policy of UNICEF, including plans for consultation with Member States; requests UNICEF to take on-board guidance from previous decisions, evaluations, reports and reviews to improve the independence, credibility, effectiveness, resources and utility of the evaluation function; and also requests UNICEF to present the policy for consideration and decision at the annual session of 2018.

First regular session
7 February 2018

2018/3
UNICEF financial report and audited financial statements for the year ended 31 December 2016 and report of the Board of Auditors

The Executive Board

1. *Takes note* of the report of the Board of Auditors for the financial period that ended on 31 December 2016 (A/72/5/Add.3) as well as recommendations from prior years;

2. *Notes* the 2016 unqualified audit opinion issued by the United Nations Board of Auditors for UNICEF;

3. *Also notes* the finding of the Board of Auditors that UNICEF has, in recent years, taken steps to strengthen financial and managerial control over its operations;

4. *Encourages* UNICEF to prioritize the implementation of the seven main audit recommendations identified by the Board of Auditors for the year ended 31 December 2016;

5. *Also encourages* UNICEF to fully address outstanding recommendations from previous reports of the Board of Auditors, and in particular to strengthen efforts to tackle areas of recurring audit recommendations;

6. *Requests* UNICEF to continue its efforts to prevent and detect instances of fraud, to thoroughly review the underlying circumstances that led to the cases of fraud in order to minimize future risks and to take steps to improve actions for the recovery of funds;

7. *Also requests* the Executive Director to provide a separate management response to the key findings and recommendations of the annual report of the Board of Auditors, and to submit this report to the Executive Board, along with the annual report of the Board of Auditors, starting with the first regular session of 2019.

First regular session
7 February 2018

2018/4
Private Fundraising and Partnerships: 2018 workplan and proposed budget

A. Private Fundraising and Partnerships budgeted expenses for the 2018 fiscal year (special purpose)

The Executive Board

1. *Approves* for the fiscal year 2018 (1 January to 31 December) budgeted special purpose expenses of $223 million, as detailed in the table below.

(Millions of United States dollars)

Investment fund costs funded by special purpose regular resources	105.0
Other private sector fundraising costs funded by special purpose regular resources	64.4
Total private sector fundraising and partnership costs funded by special purpose regular resources	**169.4**
Private sector fundraising and partnership costs funded by special purpose other resources	**53.6**
Total special purpose expenses	**223.0**

2. *Authorizes* UNICEF

(a) To incur expenses, as summarized in column II of table 3 of the document E/ICEF/2018/AB/L.1, and to decrease or increase expenses up to the levels indicated in columns I and III of the same table, should the apparent revenue from fundraising decrease or increase to the levels indicated in columns I and III;

(b) To redeploy resources between the various regular resources budget lines (as detailed in paragraph 1, above), up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2018 approved workplan;

3. *Encourages* the Executive Director to identify and respond to new market opportunities, should they arise, between Executive Board sessions and to notify the Board accordingly;

4. *Requests* UNICEF to present, as part of the midterm review of the Strategic Plan, 2018–2021, a review of the impact of its non-financial engagement with the private sector and, in 2021, a review of the impact of the investment funds.

B. Budgeted revenue for the year 2018

The Executive Board

Notes that, for the period 1 January to 31 December 2018, Private Fundraising and Partnerships revenue is budgeted at $1.6 billion, as shown in column II of table 3 of document E/ICEF/2018/AB/L.1.

C. Policy issues

The Executive Board

1. *Approves* the allocation of investment funds amounting to $105 million for 2018;

2. *Also approves* an interim one-month allocation for January 2019 of $16.9 million (or 10 per cent of the special purpose regular resources allocation of $169.4 million), to be absorbed in the annual Private Fundraising and Partnerships budget for 2019.

First regular session
7 February 2018